

Property Taxes

Regional Comparison - Tax Type
Utah/US Total Comparison - Level of Government
Utah/US Total Comparison - Over Time

Prepared by Matt Dustin, Research Assistant
Office of Legislative Research and General Counsel
mdustin@utah.gov • (801)538-1032 x2340



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Definitions

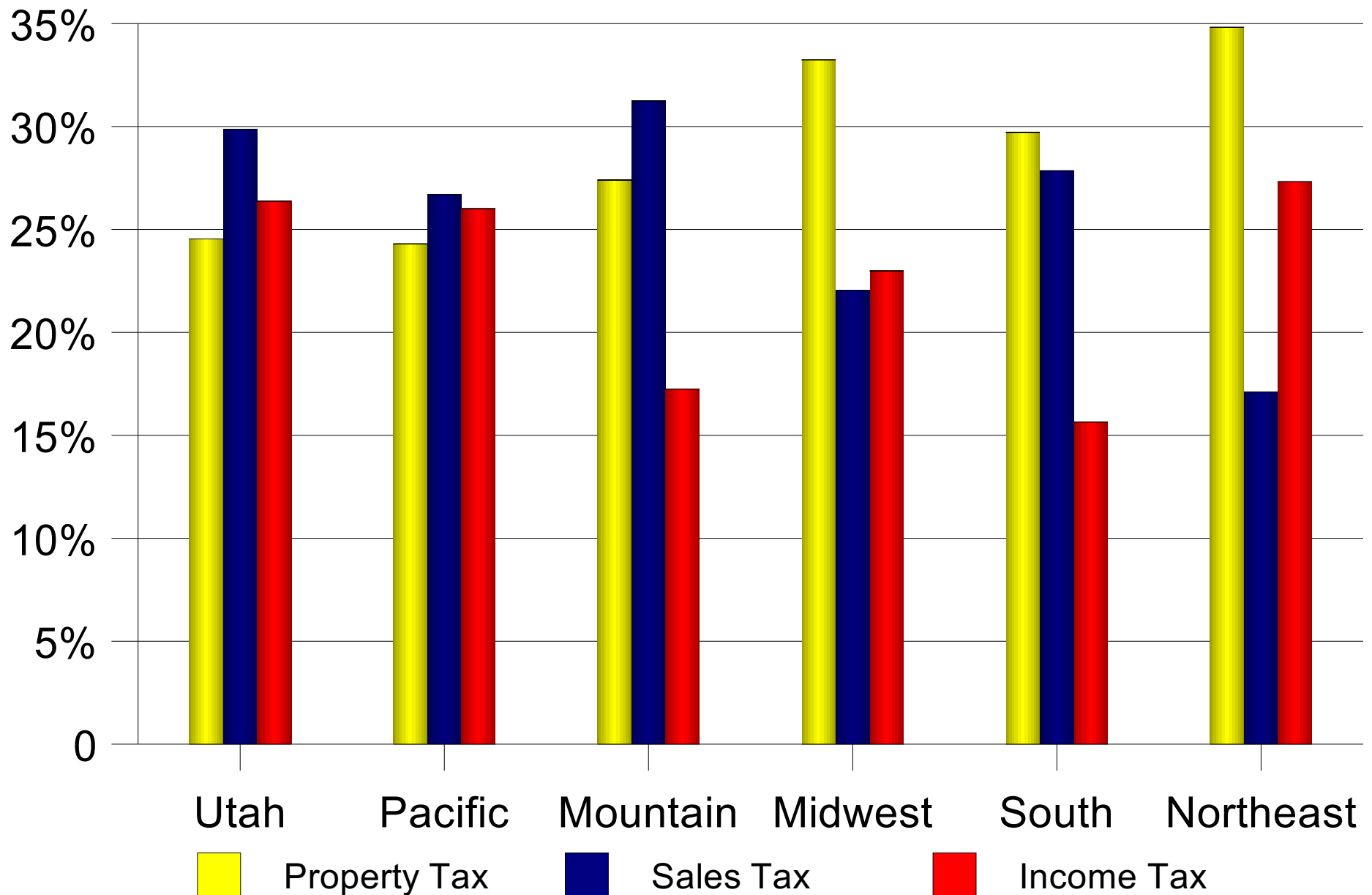
- **“Taxes”** includes revenue from property, sales and gross receipts, individual income, corporate income, motor vehicle license and other taxes.
- **“Own Source General Revenue”** includes revenue from taxes, charges for services such as higher education, health care, parking, parks, airports, and water and other miscellaneous general revenue.
- Sources: US Census, State & Local Government Finances; 1997-2005



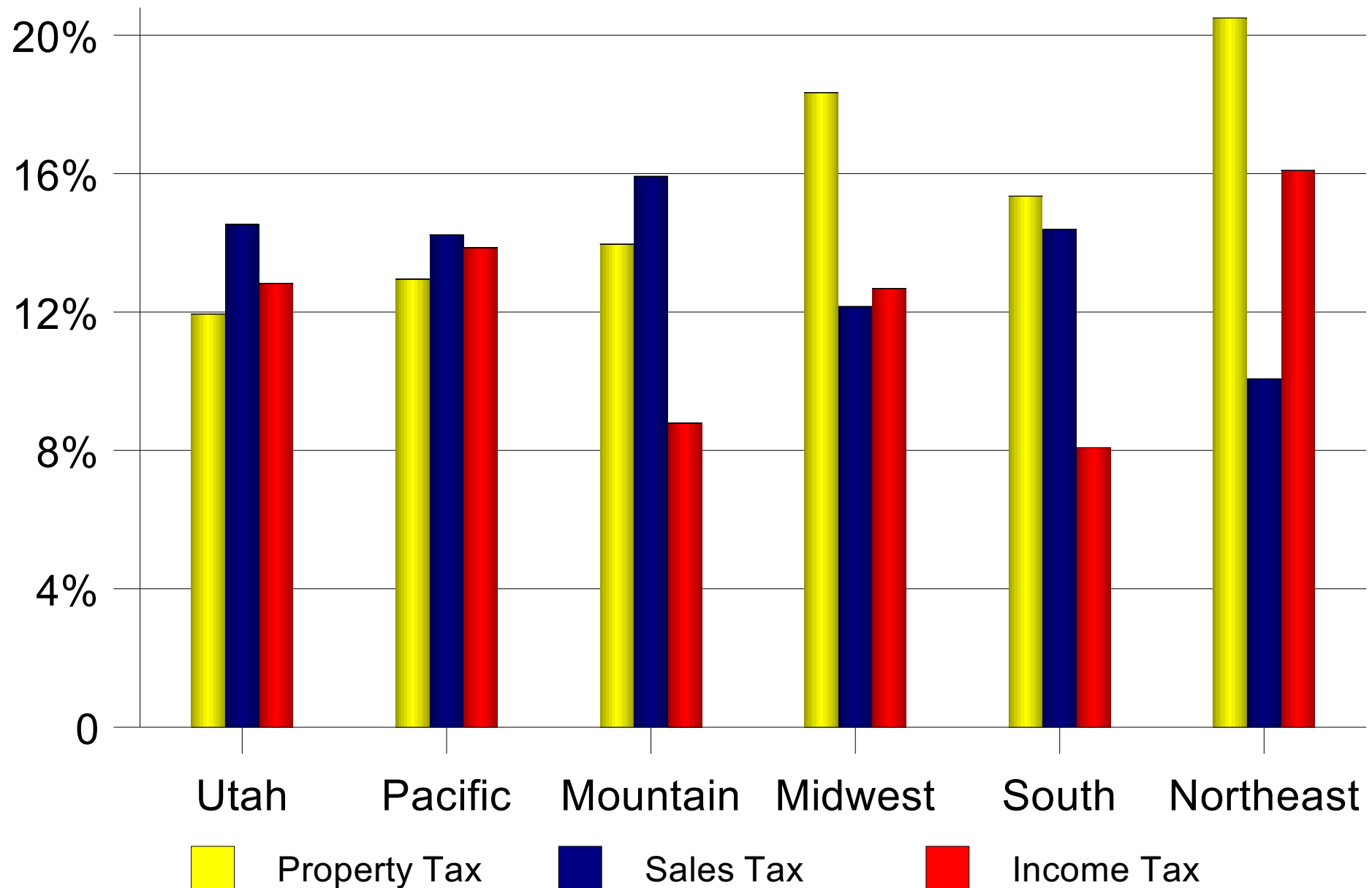
Census Regions and Divisions of the United States



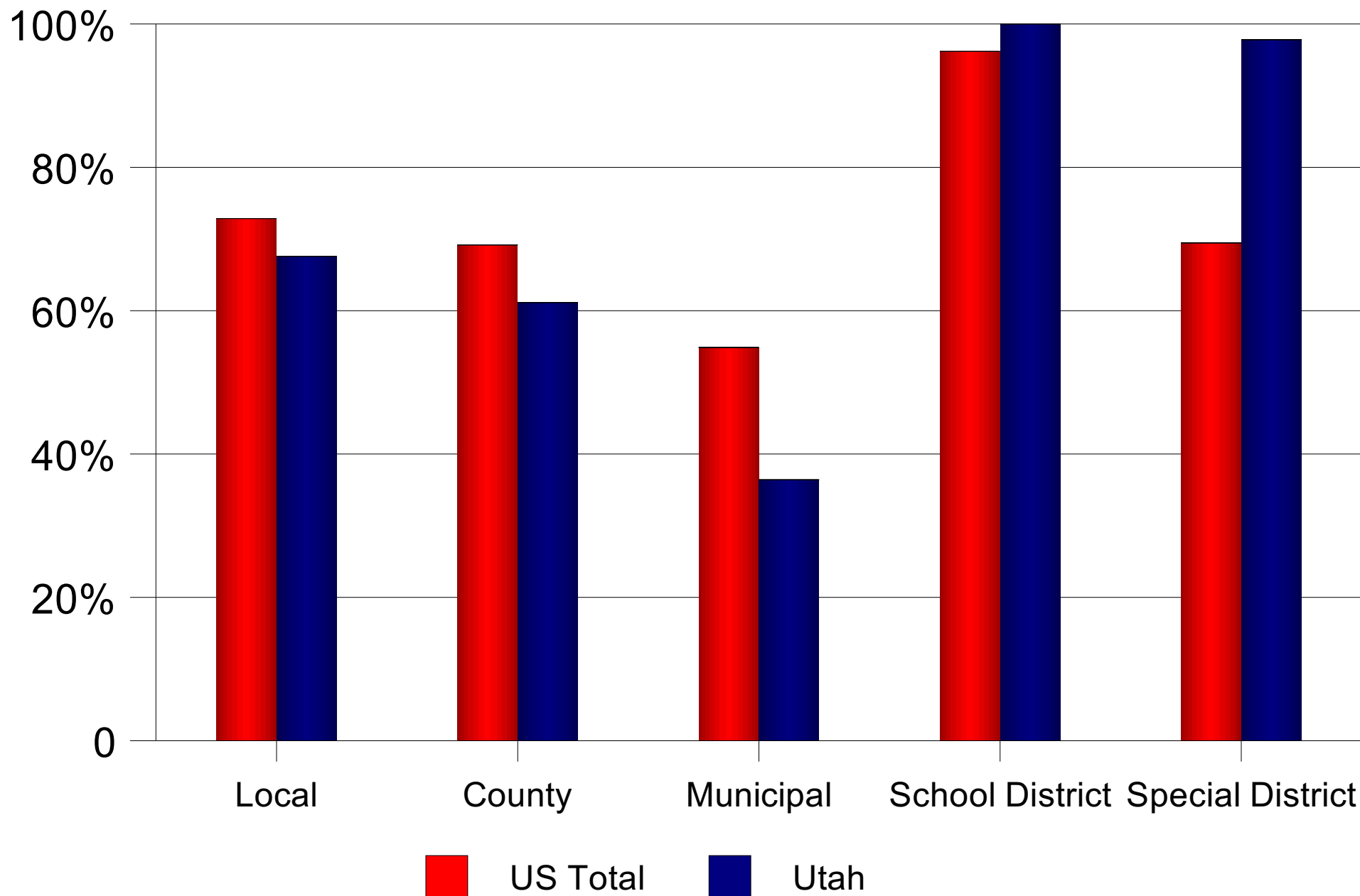
Tax Type % of Total Taxes by Region



Tax Type % of Own Source General Revenue by Region

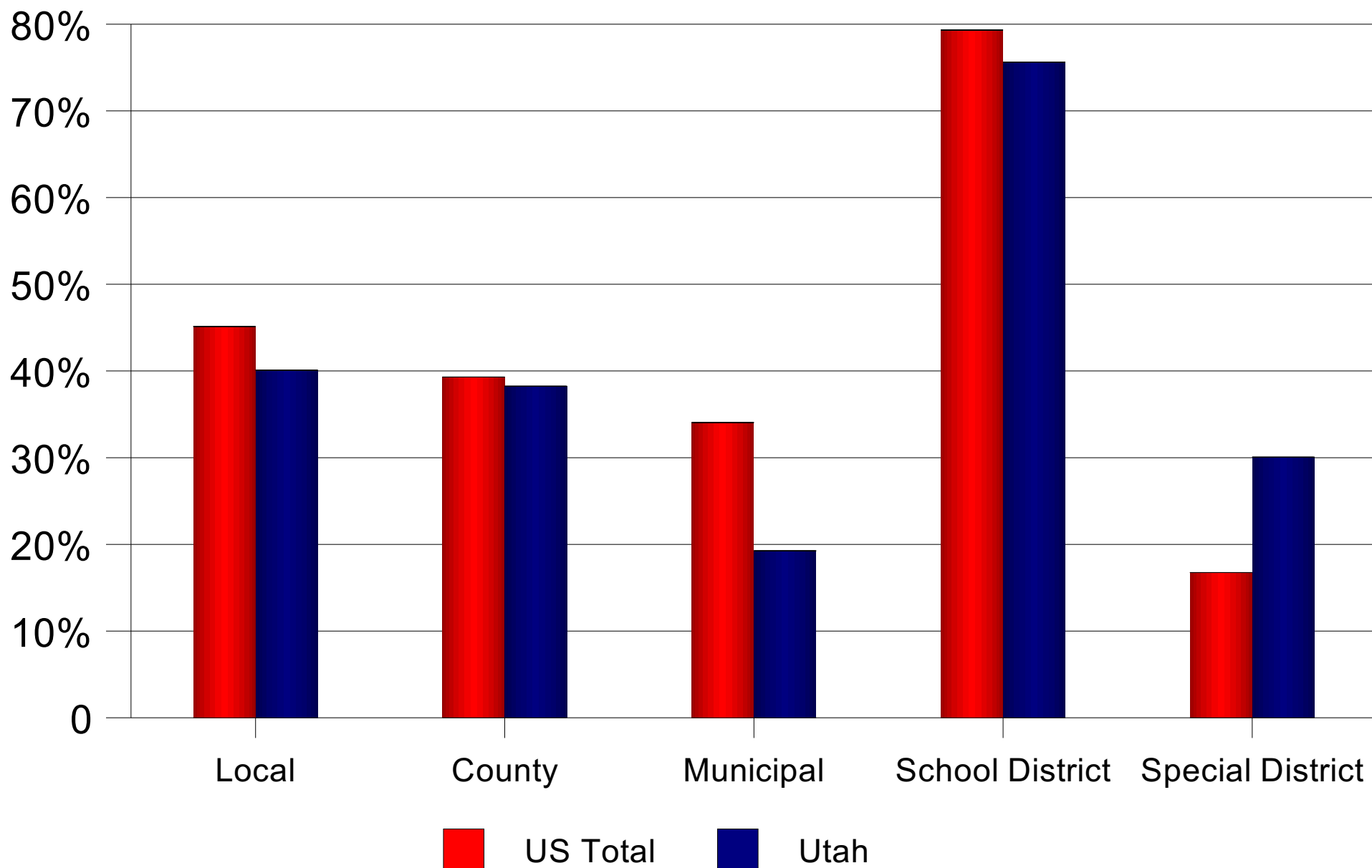


Property Tax % of Total Taxes by Level of Government



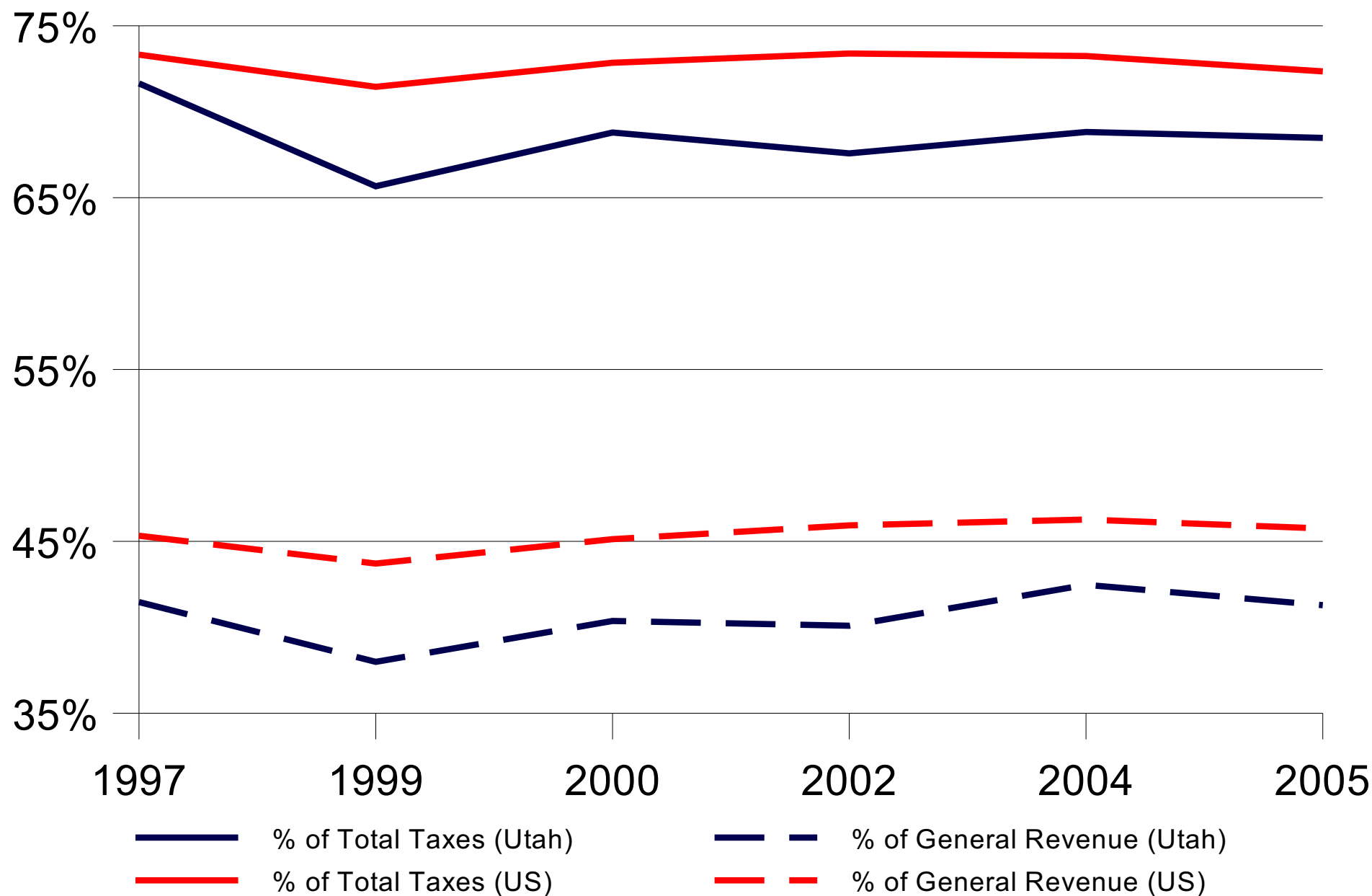
Source: US Census, State & Local Finances, 1997-2005

Property Tax % of Own Source General Revenue by Level of Government



Source: US Census, State & Local Finances, 1997-2005

Local Property Tax Over Time



Questions?

Tax Type % of Taxes and General Revenue Tables

	PTax % of Tax	PTax % of GR	Sales % of Tax	Sales % of GR	Inc % of Tax	Inc % of GR
Pacific						
Washington	28.89%	15.7%	46.34%	25.18%	0%	0%
Alaska	30.28%	9.08%	5.34%	1.6%	0%	0%
Hawaii	14.81%	8.56%	38.68%	22.36%	25.01%	14.46%
Oregon	32.08%	15.27%	0%	0%	43.48%	20.7%
California	23.23%	12.61%	25.63%	13.91%	29.32%	15.92%
Average	24.3%	12.95%	26.7%	14.23%	26.01%	13.86%
Mountain						
Idaho	27.59%	13.9%	26.98%	13.6%	24.88%	12.54%
Montana	36.63%	15.86%	0%	0%	26.2%	11.35%
Wyoming	33.34%	12.72%	25.53%	9.74%	0%	0%
Nevada	25.66%	15.09%	33.86%	19.92%	0%	0%
Utah	24.54%	11.94%	29.87%	14.53%	26.38%	12.83%
Colorado	31.51%	16.58%	28%	14.74%	24.05%	12.66%
Arizona	27.96%	15.18%	38.33%	20.8%	15.54%	8.43%
New Mexico	14.22%	6.16%	35.51%	15.39%	17.89%	7.75%
Average	27.4%	13.96%	31.25%	15.92%	17.25%	8.79%

Source: US Census, State & Local Finances, 1997-2005

Tax Type % of Taxes and General Revenue Tables

	PTax % of Tax	PTax % of GR	Sales % of Tax	Sales % of GR	Inc % of Tax	Inc % of GR
Midwest						
North Dako>	29.22%	13.52%	22.58%	10.44%	11.41%	5.28%
South Dako>	34.7%	16.14%	39.62%	18.43%	0%	0%
Minnesota	25.06%	14.04%	20.37%	11.42%	30.26%	16.96%
Wisconsin	36.42%	21.23%	20.09%	11.71%	25.53%	14.88%
Michigan	36.6%	19.29%	22.88%	12.05%	18.6%	9.8%
Nebraska	31.91%	17.14%	26.85%	14.42%	21.16%	11.37%
Kansas	32.93%	18.26%	26.85%	14.89%	21.85%	12.12%
Iowa	34.03%	17%	22.25%	11.12%	23.83%	11.91%
Missouri	27.03%	13.83%	27.97%	14.32%	24.86%	12.72%
Illinois	38.04%	23.15%	17.02%	10.35%	16.15%	9.83%
Indiana	35.8%	19.53%	23.44%	12.79%	22.55%	12.3%
Ohio	28.7%	15.52%	23.13%	12.51%	31.35%	16.95%
Average	33.24%	18.34%	22.05%	12.16%	22.99%	12.68%

Tax Type % of Taxes and General Revenue Tables

	PTax % of Tax	PTax % of GR	Sales % of Tax	Sales % of GR	Inc % of Tax	Inc % of GR
South						
Oklahoma	17.06%	8.42%	29.08%	14.35%	24.51%	12.09%
Texas	43.79%	22.88%	29.29%	15.31%	0%	0%
Arkansas	14.56%	7.31%	41.32%	20.75%	23.28%	11.69%
Louisiana	16.99%	8.13%	39.7%	19%	16.73%	8.01%
Mississippi	26.27%	11.07%	34.56%	14.56%	15.67%	6.6%
Kentucky	18.32%	9.43%	21.25%	10.93%	30.93%	15.91%
Tennessee	24.35%	11.57%	47.33%	22.48%	0.97%	0.46%
Alabama	15.34%	6.49%	30.23%	12.8%	22.63%	9.58%
Georgia	29.89%	16.37%	27.88%	15.27%	26.65%	14.6%
Florida	34.06%	18.19%	33.54%	17.92%	0%	0%
South Carol>	31.68%	13.54%	25.68%	10.97%	22.81%	9.74%
North Carol>	23.62%	12.19%	22.86%	11.8%	30.86%	15.93%
Virginia	30.33%	17.65%	14.63%	8.51%	30.2%	17.57%
West Virgin>	18.17%	8.17%	19.73%	8.87%	21.11%	9.49%
Maryland	23.41%	14.24%	12.09%	7.36%	38.3%	23.31%
Delaware	14.82%	7.31%	0%	0%	28.45%	14.03%
Average	29.71%	15.35%	27.85%	14.39%	15.65%	8.08%

Source: US Census, State & Local Finances, 1997-2005

Tax Type % of Taxes and General Revenue Tables

	PTax % of Tax	PTax % of GR	Sales % of Tax	Sales % of GR	Inc % of Tax	Inc % of GR
Northeast						
Pennsylvania>	29.1%	15.93%	17.94%	9.83%	24.91%	13.64%
New York	30.74%	17.92%	18.99%	11.07%	31.36%	18.28%
New Jersey	45.11%	28.89%	15.4%	9.86%	19.33%	12.38%
Connecticut	37.87%	25.91%	17.29%	11.83%	26.64%	18.22%
Rhode Isla>	40.43%	22.33%	18.76%	10.36%	22.18%	12.25%
Massachus>	35.96%	21.05%	13.53%	7.92%	33.7%	19.72%
Vermont	41.03%	21.89%	12.24%	6.53%	19.44%	10.37%
New Hamp>	61.35%	34.36%	0%	0%	1.57%	0.88%
Maine	41.23%	21.84%	17.91%	9.49%	24.89%	13.18%
Average	34.82%	20.5%	17.11%	10.07%	27.32%	16.09%

US Total Property Taxes as % of General Revenue by Level of Government							
	State & Local	State	Local	County	Municipal	School Dist	Special Dist
1997	20.95%	1.76%	45.33%	39.48%	28.85%	65.59%	17.59%
2001	19.93%	1.40%	43.71%				
2002	21.08%	1.33%	45.13%	39.30%	34.05%	79.32%	16.75%
2003	21.59%	1.39%	45.93%				
2004	21.74%	1.34%	46.27%				
2005	21.21%	1.30%	45.75%				
US Total Property Taxes as % of Total Taxes by Level of Government							
	State & Local	State	Local	County	Municipal	School Dist	Special Dist
1997	30.03%	2.32%	73.32%	69.44%	48.70%	96.77%	76.51%
2001	28.85%	1.86%	71.45%				
2002	30.85%	1.81%	72.85%	69.17%	54.87%	96.17%	69.46%
2003	31.60%	1.91%	73.39%				
2004	31.50%	1.81%	73.24%				
2005	30.62%	1.75%	72.35%				
Utah Property Taxes as % of General Revenue by Level of Government							
	State & Local	State	Local	County	Municipal	School Dist	Special Dist
1997	15.48%	0.00%	41.47%	44.84%	18.88%	79.04%	24.85%
1999	14.27%	0.00%	37.99%				
2000	14.42%	0.00%	40.37%				
2002	14.36%	0.00%	40.09%	38.25%	19.26%	75.62%	30.07%
2004	15.73%	0.00%	42.47%				
2005	15.20%	0.00%	41.29%				
Utah Property Taxes as % of Total Taxes by Level of Government							
	State & Local	State	Local	County	Municipal	School Dist	Special Dist
1997	23.47%	0.00%	71.65%	72.94%	36.15%	100.00%	98.35%
1999	21.79%	0.00%	65.66%				
2000	22.19%	0.00%	68.79%				
2002	23.56%	0.00%	67.58%	61.14%	36.41%	100.00%	97.80%
2004	25.21%	0.00%	68.82%				
2005	24.54%	0.00%	68.48%				